



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

January 22, 2013

Ms. Sandra Griffin
Counsel for Brazoria County Appraisal District
Perdue, Brandon, Fielder, Collins & Mott L.L.P.
3301 Northland Drive, Suite 505
Austin, Texas 78731

OR2013-01237

Dear Ms. Griffin:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 477499.

The Brazoria County Appraisal District (the "district"), which you represent, received a request for (1) an affidavit the requestor signed at his protest hearing; (2) a list of sales in the county of similar structures under a nine percent cap; and (3) calculation worksheets for properties in the requestor's protest presentation that were appraised for less than the requestor's property. You state the requested affidavit either has been or will be released. You claim the rest of the requested information is excepted from disclosure under sections 552.101, 552.103, and 552.149 of the Government Code. We have considered the exceptions you claim and reviewed the information you submitted.¹

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. This exception encompasses information protected by other statutes, including section 22.27 of the Tax Code, which provides in part:

¹This letter ruling assumes the submitted representative sample of information is truly representative of the requested information as a whole. This ruling neither reaches nor authorizes the district to withhold any information that is substantially different from the submitted information. See Gov't Code §§ 552.301(e)(1)(D), .302; Open Records Decision Nos. 499 at 6 (1988), 497 at 4 (1988).

(a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential, are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection(b) of this section.

Tax Code § 22.27(a). You indicate the information in Exhibit C was provided by property owners under promises of confidentiality. You do not indicate the information at issue is subject to any of the permissible disclosures listed in subsection (b) of section 22.27. Based on your representations and our review, we conclude Exhibit C is confidential under section 22.27 of the Tax Code and must be withheld on that basis under section 552.101 of the Government Code.

Section 552.149 of the Government Code provides in part:

(a) Information relating to real property sales prices, descriptions, characteristics, and other related information received from a private entity by the comptroller or the chief appraiser of an appraisal district under Chapter 6, Tax Code, is excepted from the requirements of [the Act].

(b) Notwithstanding Subsection (a), the property owner or the owner's agent may, on request, obtain from the chief appraiser of the applicable appraisal district a copy of each item of information described by Section 41.461(a)(2), Tax Code, and a copy of each item of information that the chief appraiser took into consideration but does not plan to introduce at the hearing on the protest. In addition, the property owner or agent may, on request, obtain from the chief appraiser comparable sales data from a reasonable number of sales that is relevant to any matter to be determined by the appraisal review board at the hearing on the property owner's protest.

Gov't Code § 552.149(a)-(b). We note section 552.149 is applicable only to a county with a population of more than 50,000. *See id.* § 552.149(e). Brazoria County has a population of more than 50,000. You state the sales information in Exhibit B was obtained from private entities. You acknowledge a property owner or the owner's designated agent has a right of access to certain information that is otherwise confidential under section 552.149(a) of the Government Code. You explain, however, that the requestor no longer has a protest pending,

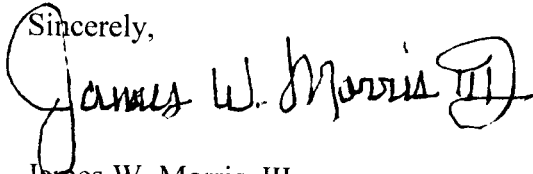
as the appraisal review board heard his protest and issued a final order. Based on your representations and our review, we conclude the district must withhold the information in Exhibit B under section 552.149 of the Government Code.

In summary, the district must withhold (1) Exhibit C under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code and (2) Exhibit B under section 552.149 of the Government Code.²

This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at http://www.oag.state.tx.us/open/index_orl.php, or call the Office of the Attorney General's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



James W. Morris, III
Assistant Attorney General
Open Records Division

JWM/bhf

Ref: ID# 477499

Enc: Submitted documents

c: Requestor
(w/o enclosures)

²As we are able to make these determinations, we need not address the other exception you claim.